

## Table A. Who Must File Form 1040NR

You must file Form 1040NR if any of the following conditions apply to you.

1. You were a nonresident alien engaged in a trade or business in the United States during 2018. You must file even if:

- a. You have no income from a trade or business conducted in the United States,
- b. You have no U.S. source income, or
- c. Your income is exempt from U.S. tax under a tax treaty or any section of the Internal Revenue Code.

However, if you have no gross income\* for 2018, do not complete the schedules for Form 1040NR. Instead, attach a list of the kinds of exclusions you claim and the amount of each.

2. You were a nonresident alien not engaged in a trade or business in the United States during 2018 and:

- a. You received income from U.S. sources that is reportable on Schedule NEC, lines 1 through 12; and
- b. Not all of the U.S. tax that you owe was withheld from that income.

3. You owe any special taxes, including any of the following.

- a. Alternative minimum tax.
- b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. (If you are filing a return only because you owe this tax, you can file **Form 5329** by itself.)
- c. Household employment taxes. (If you are filing a return only because you owe these taxes, you can file **Schedule H** (Form 1040) by itself.)
- d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- e. Recapture of first-time homebuyer credit. See the instructions for [line 59b](#).
- f. Write-in taxes or recapture taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for [line 60](#).

4. You received HSA, Archer MSA, or Medicare Advantage MSA distributions.

5. You had net earnings from self-employment of at least \$400 and you are a resident of a country with whom the United States has an international social security agreement. See the instructions for [line 55](#).

6. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

7. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.

8. You are the personal representative for a deceased person who would have had to file Form 1040NR. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

9. You represent an estate or trust that has to file Form 1040NR. Change the form to reflect the provisions of Subchapter J, Chapter 1, of the Internal Revenue Code. You may find it helpful to refer to Form 1041 and its instructions when completing the Form 1040NR.



*If you are filing Form 1040NR for a foreign trust, you may have to file Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner, on or before the 15th day of the 3rd month after the end of the trust's tax year. For more information, see the Instructions for Form 3520-A.*

*\*Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax. In most cases, it includes only income from U.S. sources. Gross income includes gains, but not losses, from asset transactions. Gross income from a business means, for example, the amount on Schedule C (Form 1040), line 7; or Schedule F (Form 1040), line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C (Form 1040), line 7; or Schedule F (Form 1040), line 9.*